

State	SalesTax
AL	0.0715
AK	0.0086
AZ	0.0777
AR	0.0736
CA	0.0796
CO	0.0475
CT	0.06
DC	0.0575
DE	0
FL	0.0663
GA	0.0676
HI	0.0438
ID	0.06
IL	0.0795
IN	0.07
IA	0.0666
KS	0.0669
KY	0.06
LA	0.0816
ME	0.05
MD	0.06
MA	0.05
MI	0.06
MN	0.0678
MS	0.07
MO	0.0745
MT	0
NE	0.0689
NV	0.0756
NH	0
NJ	0.07
NM	0.0663
NY	0.0825
NC	0.0683
ND	0.0684
OH	0.0677
OK	0.0692
OR	0
PA	0.0622
PR	0
RI	0.07
SC	0.0684
SD	0.06
TN	0.0936
TX	0.0669
UT	0.0654
VT	0.0628
VA	0.05
WA	0.0826
WV	0.06
WI	0.0541
WY	0.0547

ST	STATE <1>	RIA: RATE OF SALES & USE TAX (state only)	TAX FOUNDATION RATE OF SALES & USE TAX (as of July 2008)	Sales of Machinery to Manufacturers
AL	Alabama	4%. <10>,<44>.	7.15%	Taxable
AK	Alaska	No state tax; but local sales taxes are imposed <106>.	0.86%	N/A
AR	Arkansas	6% <10>,<80>	7.36%	Exempt. Caution: If used directly in manufacturing or other specified activities
AZ	Arizona	Sales: Retailers, 5.6%; others, 3.125% to 5.5% <10>,<95>. Use: 5.6% <10>.	7.77%	Exempt. Caution: If used in a new or expanded facility or to replace existing machinery or to prevent pollution
CA	California	8.25%, (including uniform 0.75% local tax) (7.25% pre-4-1-2009) <10>,<46>	7.96%	Taxable
CO	Colorado	2.9% <10>,<16>	4.75%	Exempt. Caution: \$500 minimum per purchase/invoice; \$150,000 limit on used machinery; tools, jigs, dies and patterns taxable
CT	Connecticut	6% <77>.	6.00%	Exempt
DC	District of Columbia	5.75% <35>.	5.75%	Taxable
DE	Delaware	No state or local sales-use tax.; 8% transient lodging tax; 1.92% on other rental.<97>	0.00%	N/A
FL	Florida	6% <10>,<36>.	6.63%	Taxable. Caution: Certain specific exemptions apply.
GA	Georgia	4% <10>,<83>.	6.76%	Exempt

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HI	Hawaii	4% <10>,<15>. Use: 4% (imports for sale or value of resale, 0.5%). Add 8.25% for transient lodging (7.25% pre-7-1-2009).	4.38%	Taxable
IA	Iowa	6% (5% pre-7-1-2008); Sales: Sales price.added 5% on MV rental <10>,<104>.	6.66%	Exempt
ID	Idaho	6%; add 2% for transient lodging <10>.	6.00%	Exempt
IL	Illinois	Retailers' occupation: (sales) or use: 6.25% Gross receipts. Use: <10>,<53>. Service occupation or use: 6.25% <10>,<53>.	7.95%	Exempt
IN	Indiana	Gross retail (sales) Gross retail (sales); or use: 7% <10>,<78>.	7.00%	Exempt
KS	Kansas	5.3% <10>,<86>.	6.69%	Exempt
KY	Kentucky	6%.	6.00%	Exempt. Caution: exemption applies to machinery for new and expanded industry
LA	Louisiana	4% generally <10>,<85>.	8.16%	Taxable. Caution: Machinery sold to certain motor vehicle manufacturers is fully exempt eff. 05/31/2007. Machinery sold to certain utilities is exempt eff. 07/01/2008. Exemption for other manufacturers is being phased in and is fully effective on 07/01/2010.
MA	Massachusetts	6.25% (5% pre-8-1-2009) <88>.	5.00%	Exempt
MD	Maryland	6% <34>.	6.00%	Exempt

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ME	Maine	5% <9>,<68>.	5.00%	Exempt. Caution: In certain circumstances
MI	Michigan	6% <72>.	6.00%	Exempt
MN	Minnesota	6.875% (6.5% pre-7-1-2009) <10>,<69>.	6.78%	Exempt. Caution: Tax is imposed and collected on capital equipment and then refunded to taxpayer
MO	Missouri	4.225% <10>,<100>.	7.45%	Exempt
MS	Mississippi	Sales: 7% <10>,<19>. Use: 7% <19>. Salesmen's: 3% retail; 0.125% wholesale.	7.00%	Taxable. Caution: At preferential industrial rate, subject to certain conditions
MT	Montana	No sales-use tax; 1% public contractors tax; 4% transient lodging tax; local resort tax may be levied <58>.	0.00%	N/A
NC	North Carolina	4.5% through 8-31-2009; 5.5% eff. 9-1-2009—9-30-2009; 5.75% eff. 10-1-2009	6.83%	Exempt. Caution: Mill machinery is exempt from sales and use tax but subject to a privilege tax
ND	North Dakota	5% <10>,<81>.	6.84%	Exempt
NE	Nebraska	5.5% <10>,<93>.	6.89%	Exempt
NH	New Hampshire	No sales-use tax; meals-rooms, 9% (8% pre-7-1-2009) <105>	0.00%	N/A
NJ	New Jersey	7% <10>,<66>,<90>.	7.00%	Exempt
NM	New Mexico	5% <10>,<94>.	6.63%	Taxable
NV	Nevada	6.85% incl. uniform local tax <10>,<99>.	7.56%	Taxable

NY	New York	4% plus up to 4.375% local tax <10>, <56>; NYC total 8.375% <56>.	8.25%	Exempt
OH	Ohio	5.5% <10>.	6.77%	Exempt
OK	Oklahoma	4.5% <10>,<70>.	6.92%	Exempt
OR	Oregon	No state-local tax.	0.00%	N/A
PA	Pennsylvania	6% <10>,<91>.	6.22%	Exempt
RI	Rhode Island	7% <96>.	7.00%	Exempt
SC	South Carolina	6%; 5% on sales to 85-yr-old (min.); add 7% on transient lodgings <10>,<73>.	6.84%	Exempt
SD	South Dakota	4% <10>,<12>.	6.00%	Taxable
TN	Tennessee	7% <10>,<33>.	9.36%	Exempt
TX	Texas	6.25% <10>,<45>.	6.69%	Exempt. Caution: Must make chemical or physical change in product being manufactured or be necessary and essential in the manufacturing process
UT	Utah	5.70% (5.65% pre-1-1-2009) inclu. uniform 1% local tax <10.52>	6.54%	Taxable. Caution: Machinery & equipment for manufacturing may be exempt, replacement machinery, aerospace equipment, steel mill equipment, and ski resort equipment exempt
VA	Virginia	5% (including 1% local tax) <10>,<24>.	5.00%	Exempt
VT	Vermont	6% <10>,<60>.	6.28%	Exempt
WA	Washington	Sales-use: 6.5% <10>,<62>. Business & Occupation: 0.138% to 1.5% <67>.	8.26%	Exempt
WI	Wisconsin	5% <10>,<43>.	5.41%	Exempt

WV	West Virginia	Sales-use: 6% <10>, <31>. Business & Occupation: on utilities only <22>	6.00%	Exempt. Caution: If used or consumed in manufacturing
WY	Wyoming	4% <10>,<48>,<98 >.	5.47%	Exempt

Notes:

Tax Foundation: <http://www.taxfoundation.org/taxdata/show/23984.html>

FOOTNOTES to Chart para. 250 (corresponding to parenthetical numbers in chart):

- <1> Covers statewide sales-use taxes. "Consumer" means state tax was deductible by consumer for Fed income tax purposes as a tax pre-1-1-87; under current Fed. rules, tax is deductible by retailer as expense if collections included in his-her gross income and Fed rule followed by states adopting IRC. See also note (40) for "retailer" taxes.
- <2> Use tax is usually on property bought for storage, use or consumption in the state. Rentals, see Para. 253.
- <3> Special optional basis for motor vehicle dealers; commercial aircraft operator; and property bought out-of-state by state resident.
- <4> Quarterly returns in Jan., Apr., July and Oct. (by 20th unless otherwise shown) allowed if: Monthly tax--\$100 (max.), Ark.; under \$200 per mo. during past cal. year, Ala.; \$100 (max.), N.C. (last day of mo.); under \$150 in any month in Wyo. (last day); \$250 or less, W.Va.; under \$500, La.; under \$300, Colo.; \$100 (max.); \$900-\$2,999 in Neb. (25th). Annual: not over \$3,200, Kan. (25th); under \$900, Neb. (25th). Prior Dept. OK may be needed. If Ark. monthly tax \$25 (max.), Colo. monthly tax \$15 (max.), annual return by 1-20 allowed. If Ala. prior cal. year tax \$10 (max), annual return by 1-20 allowed. In Ga., quarterly returns allowed if tax for 6 consecutive months averages less than \$200 per mo.; annual returns allowed if tax for 6 consecutive months averages less than \$50 per mo. W.Va. annual reconciliation return by 1-30. Annual return due 1-15 if tax for year isn't over \$600.
- <5> Direct pay permit holders and consumers required to file with average mo. liability under \$5,000 must file monthly; others, quarterly by 23rd. Permission may be granted to file on some other basis. Neb., direct pay permit holders and consumers must pay monthly by the 25th.
- <6> Conn.--Quarterly by last of following month if tax for 12-month period ended 9-30 is under \$4,000. Annually by 4-15, if under \$1,000.
- <7> Consolidated returns needed if in two or more like businesses.
- <8> Qtrly, by end of Apr., July, Oct., Jan. if yr. tax \$4,000 max; semiannually by 7-31 & 1-31 if yr. tax \$2,000 max. Dir. Tax. can allow fiscal yr. taxpayers to file by corresponding fiscal yr. dates.
- <9> Me.--Annually (by 1-15) if less than \$50 average annual tax liability;

- semiannually (by 6-15 and 12-15) if liability is at least \$50 but less than \$100 per mo.; quarterly (by 3-15, 6-15, 9-15, 12-15) if liability is at least \$100 but less than \$600 per mo. Use tax not otherwise paid is payable with individual income tax return (Para. 228); can elect to pay at 0.04% of Me. adjusted gross income instead of use tax rate.
- <10> Additional local (county, parish, city, town, special district, etc.) taxes ranging from 0.1% to 9% are imposed in many states including: Ala., Ariz., Ark., Calif., Colo., Fla., Ga., Ida., Ill., Ind., Iowa, Kan., La., Minn., Miss., Mo., Neb., Nev., N.J., N.M., N.Y., N.C., N.D., Ohio, Okla., Pa., S.C., S.D., Tenn., Tex., Utah, Va., Wash., W.Va., Wis., Wyo. Haw. authorizes 0.5% county tax. Miss. allows certain cities to impose independent limited sales taxes for special purposes.
- <11> Mo.--If quarterly tax under \$45, pay annually by 1-31; tax over \$500 for 1st or 2nd calendar quarter month, pay by 20th of next month. Pay sales tax (not use tax) quarter-monthly (by 3rd banking day after 7th, 15th, 22nd and last day of month) if tax is \$15,000 or more for each 6 months of past 12 months. If required by Dir. Rev., monthly by last day.
- <12> S.D.--Improving realty: 2% on prime contractors; 2% on contractors of utility cos. 4% on receipts from coin-operated amusement devices. 4% on farm machy. Large vessel (min. 12-ft. long) and motor, 3%.
- <13> If tax for previous 3rd calendar quarter \$600 or more, file-pay monthly by 20th. If annual tax is between \$75-\$600, file quarterly by 4-20, 7-20, 10-20 and 1-20. If annual tax \$75 or less, file-pay semi-annually by 2-20 and 8-20.
- <14> Wyo.--Annual returns can be authorized for non-nexus filers instead of quarterly ones due by last day of month after end of year. Quarterly or annual use tax returns can be authorized if the total use tax due during month is less than \$150 on items bought from vendors who do not have place of business in-state.
- <15> Haw.--Added \$3 per day tax per MV rental 6-mo. max (17-passenger max). Added monthly tax per MV use--\$15 for 8-25 passenger; \$65 for over 25. Wholesalers, 0.5%; manufacturers, producers or blind persons or electricity from non-fossil renewable resources sold to utilities for resale. 0.5%; pineapple canners, sugar processors, 0.5% insurance solicitors, 0.15%. Intermediary sales of services, 0.5%. Eff. 7-1-2009, 2% on gross sales price of media rights for mixed martial arts event. 7.25% basic transient lodgings rate plus 1% additional eff. 7-1-2009 thru 6-30-2010 and 2% additional eff. 7-1-2010 thru 6-30-2015.
- <16> Colo.--2.9% on sales of cigarettes eff. 7-1-2009 thru 6-30-2011.
- <17> (Reserved.)
- <18> So held by US Sup. Ct. (First Agricultural) and by IRS.
- <19> Miss.--Retailing generally (incl. computer software sales-services), amusement and entertainment business, wholesaling (beer, alcoholic beverages, 7%; wholesaling food-drinks to vending machine operators, 8%; admissions to publicly owned coliseums and auditoriums, track materials sold to railroads, autos sold by dealers, mobile homes, trucks and truck-tractors, aircraft, self-propelled

- or specified mounted equip. used in logging, pulpwood-tree farming, certain farm implements, 3%; casual sales of MVs, 5%;
MV retail sales of private carriers
of passengers and light carriers of property, 5%; MV rental for 30 days (max.), 6% added to regular 7% rate; farm tractors sold to farmers, sales to electric power association for operating generating or distributing system, 1%; machinery-parts, 1.5%; contracting, 3.5%. Sales or construction at moored floating structures (casinos, restaurants, hotels, etc.), 3.5%. Sales of fuel used to produce electric power by cos. mainly in business of producing, generating, or disturbing electric power for sale, are tax exempt. Other fuel and electricity sales to manufacturers, custom processors, or public service cos. for industrial, specified farm or domesticated fish, fish-products, or marine aquaculture products or purposes, 1.5%.
- <20> Monthly by 20th if monthly tax exceeds \$500.
- <21> N.C.--Privilege tax rate is 1% on selected machy. and equipment; supplies for certain businesses. Manufactured homes, 2%. (\$300 max.). Planes and boats, 3% (\$1,500 max.). Food, no statewide tax but subject to 2% local tax. Tax is 0.8% (repealed eff. 7-1-2010) on electricity sold to farmers for farm use or to mfg. industries or plants to run their operations. Tax is 2.83% for commercial laundries or pressing and dry-cleaning businesses to run their machy. MV highway use tax, 3%; \$1,000 max. for Class A and B commercial MVs, \$1,500 max. on all others. Tax on MV retail value or tax on rental gross receipts is 8% on short-term rentals (under 365 continuous days to the same person) and 3% on long-term rental agreements. \$3 advance disposal tax is added to sale of new white goods (refrigerator, washer, range, and similar large appliances).
- <22> Rates on utilities range from 1.4% to 4.4%. Electric power, \$20.70 per generating unit; gas storage, 5 cents per dekatherms; synthetic fuel from coal, 50 cents per ton. (W. Va.)
- <23> Gross sales tax is "seller" tax.
- <24> Va. special rate: food, 1.5%; watercraft, 2% (\$2,000 max. tax); MVs, 3%; mobile homes 3%; aircraft, 2%; MV rentals, 4% (plus 6% on daily rental cars). Items sold through vending machine, 6% (5% of wholesale purchase plus 1% local tax). Communications services, 5%.
- <25> On Dept. notice; monthly report-pay by last day if quarterly tax over \$600.00
- <27> Food-beverages sold thru vending machines are taxed at 70% of retail price.
- <28> Qtrly. (1-31, 4-30, 7-31, 10-31) if under \$10,000 gross taxable sales per mo. Pay tax on capital goods in mo. installments (with Comm. Econ. Dev.'s OK); \$100,000-\$349,999 sales price, pay tax in 12 mos.; \$350,000-\$599,999, 24 mos.; \$600,000-\$849,999, 36 mos.; \$850,000 to under \$1 million, 48 mos.; \$1 million or more, 60 mos.
- <29> Report-pay by 20th if avg. monthly tax for prior yr. over \$1000. Less frequent reporting if Dept. Rev. OKs.

- <30> Annually by 1-31, if monthly tax not over \$5 or annually over \$60.
In Kan., annually by 1-25 if total tax liability is \$80 or less in any calendar yr.
- <31> Food and food ingredients for human consumption, 4% of sales price (3% eff 7-1-2008). Motor fuels, 5% of average wholesale price (W. Va.).
- <32> Annually by 1-20, if monthly average tax \$50 or less; quarterly by 20th day following quarter if monthly tax \$200 (max.) and if Dept. Rev. allows; quarter-monthly payments by 7th, 15th, 22nd, and last day of current month if average monthly tax \$20,000 or more for preceding 4 calendar quarters (\$20,000 for past 2 calendar quarters for motor fuel resellers collecting prepaid tax. (Ill.)
- <33> Tenn.--1% on industrial water sold to manufacturers; 1.5% on energy fuels sold to manufacturers and on electricity and liquefied gas for farmers, and on energy fuels used for nursery-greenhouse crops. Aviation gasoline 4.5%. 3.75% on items sold to common carriers for out-of-state use. Vending machine operator can elect to pay 1.5% receipts tax (2.5% on tobacco item machines) instead of sales tax. Added 3% on retail rental of private passenger MV for up to 31 days. 8.25% on cable TV subscription fees (no tax if fees are less than \$15) provided by a cable TV service provider or by provider of wireless cable TV services offered for public consumption. 8.25% on fees for direct-to-home satellite TV services. Interstate communications services, 7.5%; additional local tax of 1.5% also applies to interstate services. 5.5% on food (6% eff 1-1-2008).
- <34> Md.--Rate applies to 60% of mobile home price in its 1st retail sale. Rate applies to 95.25% of gross receipts from sales through vending or other self-service machines. Rate on passenger car or other class E, F, G, or M MV rented for 180 days or less is 11.5%, imposed at the rate of 23¢ for each exact multiple of \$2, prorated for each part of \$2 over an exact multiple of \$2; for trucks, the tax rate is 8%, imposed at 8¢ on each even dollar plus 2¢ on each 25¢ or fraction over an even dollar. .062¢ per taxable kilowatt hour on electricity not delivered from a utility. 30% of net proceeds from any charge for a licensed electronic bingo machine or electronic tip jar operated for commercial purposes (20% pre-6-1-2009).
- <35> 10% on wine, liquor, beer, food-drink on premises (9% wine, liquor, beer, off premises), prepaid phone cards, rental fleet MV and utility trailer rentals. 14.5%, transient lodging. 12%, MV parking, storage, tobacco products other than cigarettes. Additional 4.25% ballpark and Verizon Center sales taxes on certain transactions. Street vendors make required fixed payments instead of collecting-remitting sales tax. (D.C.)
- <36> Fla.--Special rates: 6.8% on communications services; 10.8% on direct-to-home satellite services. \$2 surcharge per day for 1st 30 days of lease-rental of MV for hire, 8-passenger max. Electrical power or energy, 7%. Coin-operated amusement machine charges, 4%. Alcoholic and malt beverages: package store sales (no mixed drinks), 6.35%; package goods (incl mixed drinks), 6.59%. Vendors at

- carnivals, fairs, etc., and concession stand operators, and vending machine sales of food, beverages, and other tangible personalty divide gross receipts by appropriate county tax rate divisor if impractical to separately state the tax (required for vending machine sales). Motor fuel and special fuel, see Para. 285. 6% on cost of materials becoming component part of finished asphalt and on transportation costs. Indexed tax on asphalt is 63 cents per ton (38 cents if used in govt. public works project) for 7-1-2008--6-30-2009.
- <37> Calif.--If estimated tax \$17,000 (min.) per month, and if told by SBE in writing, in 1st, 3rd and 4th qtrs. prepay 90% of tax for 1st and 2nd months of each qtr. by 24th day after end of first two monthly periods. In 2nd qtr., 1st prepayment of 90% for 1st monthly period due by 24th day following. Prepay for 2nd monthly period either (1) 90% of liability for 2nd monthly period, plus 90% of liability for first 15 days of 3rd monthly period; or (2) 90% of liability for 2nd monthly period plus 50% of 90% of liability for 2nd monthly period by 24th day of 3rd monthly period. MV fuel distributors-brokers prepay sales tax on fuel monthly by 25th of next mo. at rate SBE sets.
- <38> Iowa--Quarterly returns must be accompanied by tax deposits for last report period (semimonthly or monthly) shown below. Sales tax: If monthly tax over \$500 but under \$5,000, deposit monthly by 20th of next mo. (not for 3rd mo. of qtr.). If monthly tax over \$5,000, deposit tax for 1st and 2nd mo. by 20th of next month. If tax over \$2,500 for semimonthly period, pay tax semimonthly by 25th and 10th. (not for last semimonthly period of qtr.). If annual tax is \$120 (max.), pay annually by 1-31 with Dept. OK. Use tax: over \$1500 per month, pay by 20th monthly (not for 3rd month of qtr.). If annual tax \$120 (max.), pay annually by 1-31 with Dept approval.
- <39> La.--For basis: Actual cost or reasonable market value if property is "susceptible to use tax," if less. Tax on manufacturing, farming, and timbering machinery and equipment is fully phased out eff. 7-1-2009. State tax is imposed on 46% of retail sales price of new manufactured or mobile homes. Pay tax on leases-rentals in month when payments received.
- <40> Retailer can deduct tax for Fed income tax purposes in states following IRC rules. Tax on noncapital item bought in trade or business, is deductible expense for Fed though not separately billed.
- <41> If tax under \$500 for month or \$1,500 for calendar quarter, by 20th after quarter end.
- <42> N.Y.--Plus monthly reports (using part-quarterly long- or short-form) and payments by 20th of next month if taxable receipts \$300,000 or more in any quarter of preceding 4 quarters. Short-form filers report-pay 1/3 of total state-local taxes paid in comparable quarter of prior year, adjusted for local tax changes. Motor fuel distributors with sales of 100,000 or more gal. in any quarter of preceding 4 quarters pay monthly by 20th of next month. Annual report can be filed (by 3-20) if total tax for most recent 6 calendar qtrs. did not exceed \$3,000 and total tax for current 12 mos. will not exceed \$3,000.
- <43> Tax is general sales-use tax on all tangible personalty, unless exempt.

- <44> Ala.--Vending machine sales: food, coffee & milk, 3%. Rentals, 4% (linens, garments, 2%; MVs. 1.5%). MVs, truck trailers, semitrailers, housetrailers, mobile homes, mobile home set-up materials, casual sales of travel trailers, manufactured homes, and motorboats, 2%. Machy for farming, mining, quarrying, compounding, processing, manufacturing, 1.5%. Contractors (street and highway), 5%. Lodgings, 4% (5% in mountain lakes area).
- <45> Tex.--MV: Sales-use, 6.25%; 30-day (max.) rental, 10%; rental over 30 days, 6.25%. Sales of new manufactured homes, 5% of 65% of sales price. Boats and boat motors, 6.25% of total consideration paid. Fireworks, 2% of sales price. Emissions reduction plan surcharge on off-road heavy-duty diesel equipment, 2%. Hotel occupancy, 6%--county rates may apply.
- <46> Calif.--8.25% rate is total of 7.25% state rate until 7-1-2011, plus uniform 1% local rate. Pre-4-1-2009 and eff. 7-1-2011, state rate is 6.25%. Added 0.25%-1.25% transit-traffic taxes where applicable.
- <47> Estimate-pay 50% monthly by 20th day of period if mo. state (excl. local) tax for past yr. avg. over \$2500 for 3-mo. (min.).
- <48> Wyo.--4% rate decreases to 3.5% on 7-1 in a yr. in which Governor certifies that statutory funding requirement is met.
- <49> Mass.--Quarterly (4-20; 7-20; 10-20; next 1-20) if annual tax \$101-\$1,200. Monthly by 20th if annual tax is over \$1,200. Annually by next 1-20 if annual tax \$100 (max.).
- <50> Tenn.--Qtrly. by 25th if avg. under \$200 for 12 consecutive mos. Aviation fuel dealers, qtrly. by 30th. residential or domestic use, 2%.
- <51> Payments delinquent if envelope not post-marked 25th or not received before last business day of month. Quarterly payment allowed if estimated yearly tax liability \$500--\$1,250; yearly if under \$500 annually. If last yr. or estimated current yr. tax \$100,000 (min.). If last yr. or estimated current yearly tax \$100,000 (min.), prepay 1/2 of May tax or tax for 1st 15 days of June by 6-20. (Ariz.).
- <52> Utah.--Fuel for domestic or residential use, 2%. Added 2.5% tax on motor vehicle rental for up to 30 days. Additional local taxes may apply. State rate on food and food ingredients is 1.75%.
- <53> Ill.--1% reduced rate on specified food for human consumption off-site, drugs, and modifications to make MV useable for disabled person. Gasohol, 6.25% of sales price, 6% of 94% of transient lodging costs. 5% on auto rental use.
- <54> Users-purchasers pay use tax by 4-20, 7-20, 10-20 and 1-20. If monthly B&O tax not over \$1,000, report, pay quarterly by 4-30, 7-31, 10-31 and 1-31 (but pay for May by 6-15); annually by 1-31 (upon request) if tax \$200 max. annually.
- <55> Fla.--Quarterly, if tax not over \$1,000 for past 4 quarters; semiannually, if tax not over \$500 for past 4 quarters.
- <56> N.Y.--Added 6% tax on passenger car rentals (5% pre-6-1-2009). Added 5% tax on entertainment or info. services received aurally, inclu. 800 and 900 telephone number service. Added 0.375% transit dist. tax in NYC, Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk, and Westchester counties. In New York City (NYC), total state-local tax rate on transient lodging rental is 9% plus added

- tax ranging from 50 cents to \$2 based on daily charge; NYC total state-local tax rate on passenger car rentals is 13.25%.
- <57> Minn.--Monthly electronic filers report-pay by 20th. Report-pay tax quarterly if tax averages under \$500 per month; annually by 2-5 if tax averages under \$100 max. per month.
Report-pay use tax for calendar yr. by fol. 4-15, if calendar yr. purchases under \$18,500 and not required to hold sales tax permit.
- <58> Mont.--3% on providing lodging for under 30 days and campgrounds (add'l to accommodations tax); 4% on base rental charge for vehicles rented up to 30 days; 3.75% on retail telecommunications services; 1% contractor's license fee on gross receipts from public contracts.
- <59> Use tax: semiannually (1-15, 7-15) if tax for one mo. \$50 max. If tax liability is \$2,500 per mo. or more, report, pay monthly by 20th. (Okla.)
- <60> Vt.--Meals & rooms tax, 9%; alcoholic beverages, 10%. Exempts 40% of receipts from mobile home and modular housing sales. Specified fuels tax--added 0.5% on dyed diesel fuel used for heating, propane, natural gas, electricity, and coal sales over \$10,000 per yr.
Motor vehicles, 6%. Short-term rentals of pleasure vehicles: 9% (7% pre-7-1-2009). Telecommunications services, 6%.
- <61> If monthly tax under \$50, pay annually by Jan. 20.
- <62> Wash.--Added 5.9% tax on car rental (30-day max.).
- <63> Ida.--Sellers or persons who owe \$600 or less per quarter and have a satisfactory record of timely filing and payment can request permission to file quarterly or semi-annually instead of monthly.
Sellers or persons who have seasonal activities can request permission to file annually. Others may be allowed to file quarterly, semi-annually, or annually.
- <64> N.C.--File and pay monthly if tax less than \$10,000 per month but greater than \$100. Taxpayers who are consistently liable for at least \$10,000 a mo. must make monthly prepayments for next month's tax liability. Prepayment must equal at least 65% of any of the following: amount of tax due for current month; amount of tax due for same month in preceding year; or average monthly amount of tax due in preceding calendar year.
- <65> Tax rate must be applied to the sale price of item.
- <66> Total state plus Atlantic City Luxury Tax rate is 13%; 10% on alcoholic beverages sold by the drink in Atlantic City.
- <67> Wash.--Leasehold excise tax on rental value of government property leased to private lessees, 12% plus 7% surtax. Sales of spirits and beer in original package taxed at 15% (10% to class H licensees) plus 14% surtax. Added taxes on retail sale of spirits except to Class H licensees: \$1.72 per liter, plus 2.6% of selling price, plus 30 cents per liter. Added taxes on retail sale of spirits to Class H licensees: \$1.72 per liter, plus 1.7% of selling price, plus 30 cents per liter.
- <68> Me.--Service provider tax, 5%. Transient lodging in trailer camp, 7%.
Other transient lodging, 7% (8.5% eff 1-1-2010). Car rental (under 1-yr.), 10% (12.5% eff 10-1-2009) (includes certain loaner vehicles).
Liquor sold at place licensed for on-site liquor consumption, 7% (8.5% eff 1-1-2010). Prepared food, 7% (8.5% eff 1-1-2010).
- <69> Minn.--Motor vehicles: purchase, 6.5%; lease 6.875% (6.5%

- pre--7-1-2009). Additional 11.2% tax 11.2% on auto, van, or pickup truck lease or rental (28-day max.). Cigarette sales tax of 6.5% of weighted average retail price is imposed.
Liquor gross receipts tax of 2.5% imposed on retail sales in-state of intoxicating liquor and beverages containing intoxicating liquor and 3.2% malt liquor.
- <70> Okla.--3.25% tax on aircraft, vessels and MVs. 6% on MV rental up to 90 days. All-terrain vehicles and motorcycles used off-road, 4.5%.
- <71> Kan.--Total tax over \$32,000 in any calendar year, file return for first 15 days of each month by the 25th day of that month, balance for that month due with return for such month.
- <72> Mich.--Electricity, natural gas, and home heating fuel for residential use, 4%. Airport parking in 5 mi. of regional airport, 27%.
- <73> S.C.--\$300 Max. tax on aircraft, MV, motorcycle, boat, light constr. equip., RV, trailer, semitrailer, musical instrument or office equip. sold to religious org. for its exempt purpose; and research and development machy. 10% tax on proceeds from providing "900" or "976" telephone service; 5% surcharge on car rentals (31-day max.). Mfd. homes, 5% tax on 65% of price; max. tax, \$300 plus 2% of 65% of price over \$6,000; max. if energy standards met, \$300 max. tax. 3% on heavy equipment rentals. 5.5% on durable medical equipment and supplies.
- <74> N.D.--Monthly by last day if tax for prior year \$333,000 min, but in odd-numbered yrs. pay May tax by 6-22. If tax drops below \$333,000 in a later year, retailer has option of returning to quarterly filing.
- <75> Utah.--If past yr. state-local tax was \$50,000 (min.), report-pay by last day of each month; do so by electronic funds transfer if past yr. state-local tax was \$96,000 (min.)
- <76> Pay estimated tax if state sales tax averages \$1,000 (min) per month in prior calendar year; pay: 66 2/3% of (a) tax liability for same calendar month of preceding year or (b) current month's estimated tax, whichever is less.
- <77> Conn.--Transient lodging, 12%. MV generally, 6%, MV sold to nonresident US military members, or their spouses stationed in-state, 4.5%. Added 3% surcharge plus \$1 per day tax on MV rental (30-day max.). Modular and prefabricated houses are taxed at 6% of 70% of mfg. price. 3% on materials, tools, fuels, mchy. and equip. used in manufacturing. Computer and data processing services, 1%. Added 1.5% surcharge on machinery rental.
- <78> Ind.--Additional 4% on rentals of passenger cars for under 30 days.
- <79> R.I.--If authorized, report-pay quarterly (1-31, 4-30, 7-31, 10-31) if monthly tax under \$200 for 6 consecutive mos. Monthly filers report, pay by 20th. MV rental surcharges report date set annually by Tax Admin. (no later than 2-15).
- <80> Ark.--Tax on food and food ingredients is 2%, eff. 7-1-2009. Added 3% tax on liquor, cordials, specialties, wines; added 3% tax on alcoholic beverages for consumption on premises; added 3% tax on beer sold for off-premises consumption; 10% supp. tax on private clubs' mixed drinks, wine or beer, and sales by mixed drink permit holders. Added 2% on tourist attraction admissions, campground fees, condominium or room rentals to transients, and boat-lifejacket-paddle-water ski

- rentals. Added 1% tax on short-term personalty rental, (not MV, commercial diesel truck, farm machy-equip.). Added 10% tax on short-term rental of licensed motor vehicles (under 30 days) and 4.5% on short-term rental of trucks for residential moving. 1.5% tax is imposed on long-term (30-day or longer) rentals of licensed motor vehicles (not specified diesel trucks or farm machy-equip.). Tax on sales of electricity and natural gas to certain manufacturers is 3.25%, eff. 7-1-2009. Tax of 6% on vending machine operators in lieu of state and local gross receipts sales-use) tax.
- <81> N.D.--New farm machinery, new agricultural irrigation equip., mobile homes, 3%. Alcoholic beverages, 7%. Mfg. machy-equipment for new or expanding plant, no tax. Natural gas, 2%.
- <82> Ark.--If averaging net sales over \$200,000 per month for past cal. yr., pay bimonthly by 12th of accrual month 40% of tax on monthly avg. net sales; 40% by 24th; bal. by 20th of next month.
- <83> Ga.--Motor fuel for highway use, see Para. 285.
- <84> Ky.--If avg. monthly tax exceeds \$10,000, by 25th of month for past 16th--15th period.
- <85> La.--Intrastate telecommunication services, 3%. Interstate telecommunication services starting or ending in La. and billed to La. address: 2% eff for charges on bills dated up through 3-31-2016; 1% eff 4-1-2016. Added 3% tax eff thru 6-30-2012 on auto rentals (29-day and 8-passenger max.). Food for home consumption and residential use of natural gas, electricity, water, fuel, and gas are exempt from tax. Nonresidential electricity, natural gas, steam and water are taxed 2.3% thru 6-30-2009, and are tax exempt eff. 7-1-2009. 4% tax eff. through 6-30-2009 and 1% tax eff 7-1-2009 applies to certain "exempt" items.
- <86> Kan.--10% tax on liquor sold by club, caterer, or drinking establishment. Added 3.5% tax on MV rental up to 28 days. No tax on bldg-bridge-highway construction, and utility service needed for mfg., processing, mining, providing services, or irrigating commercial crops.
- <87> Vt.--Quarterly (4-25, 7-25, 10-25, 1-15) if last calendar yr. tax \$501--\$2,499; or if 50% of sales for the preceding yr. were sales of building materials to contractors for improvement of realty and sales were on credit for a credit period of at least 40 days. Annually, by 1-25, if last calendar yr. tax \$500 or less. Meals-rooms tax--Report, pay quarterly by 25th of next month; pay monthly by 25th (23d of Feb.) if past yr. tax over \$500. Specified fuels tax--pay quarterly as set by Dept. Tax.
- <88> Mass.--5.7% on transient lodging. 5% on direct broadcast satellite service (eff 8-1-2009).
- <89> S.D.--If annual tax \$1,000 (min.), report-pay monthly by 20th (last day of month if filing electronically). Electronic filers file by 23rd day of month and pay by second to last day of month.
- <90> N.J.--3.5% on sales by qualified enterprise zone sellers and urban enterprise zone-impacted business district sellers and 6% fur clothing gross receipts tax.
- <91> Pa.--Add 3% on MV rental over 29 days. Add \$2 per day (or part) (29-day-max.) plus 2% per MV rental.

- <92> N.M.--If tax averages under \$200 per mo. and Dept. Tax & Rev. OK's, report-pay semiannually or quarterly by 25th of fol. mo.
- <93> Neb.--\$1 per ton of commercial fertilizer. Added 1% on transient lodging. Added 4.5% on private passenger MV rental up to 31 days.
- <94> N.M.--Added \$2-per-day surcharge on rental of passenger MV (6-passenger max.) by fleet owner (5 MV min.) without driver for up to 6 mos.
- <95> Ariz.--2% on food and food ingredients eff. 7-1-2009 (was 3%). 10.6% on passenger MV (15-passenger max.) rented (180-day max.).
- <96> R.I.--Added 5% on transient lodging (30-day max.). Added 6% on MV rental (30-day max.). Local 1% tax on meals/beverages sold from eating/drinking establishments. 1% local hotel tax.
- <97> Del.--Lease tax is 1.92% for 2009; 2.0736% for 2010 thru 2013; 1.536% after 2013.
- <98> Wyo.--Added 4% on rental of passenger MV, or U-Drive-It MV, under 30 days.
- <99> Nev.--6.85% eff 7-1-2009--6-30-2011; 6.5% eff 7-1-2011 and pre-7-1-2009. 2% on transient lodging, 6% on short-term passenger car rental. Live entertainment tax of 10% of admission charge to facility with less than 7,500 seating plus 10% of any amounts paid for food, refreshments and merchandise bought at facility; 5% of admissions charge to facility with 7,500 or more seating.
- <100> Mo.--Tax on food is 1.225% (1% basic rate, plus 0.1% parks and soil and water conservation and 0.125% wildlife conservation taxes).
- <101> (Reserved.)
- <102> Mich.--Electronic funds filers must pay 50% of tax by 20th day of the month and the balance by the last day of the month.
- <103> (Reserved.)
- <104> Iowa--5% tax is imposed on hotel or motel lodging, on 60% of purchase price of mobile homes and modular homes, on 60% of purchase price or installed purchase price of manufactured housing, on vehicles, and on certain other items. Direct permit holders or applicants can ask Dept. of Rev. to make negotiated rate agreements with them.
- <105> N.H.--8% tax on the gross rental receipts is imposed on MV rentals for a period of 180 days or less.
- <106> State imposes vehicle rental tax of 10% of the total fees and costs charged for leasing or renting passenger vehicles and 3% for leasing or renting recreational vehicles. Excise tax of \$46 per voyage on passengers traveling on commercial passenger vessels that provide overnight accommodations in Alaska marine waters. (Alaska.)
- <107> Ohio--Eff. 1-1-2009, vendors and sellers must file and pay electronically.

The values shown in this workbook represent the inputs used in CQBAT for the FTTd 12k-ft network design and have not been reviewed by the ABC coalition for use in any other design. This workbook was used to calculate the results of Scenario 3 as described in Attachment 2: CostQuest Broadband Assessment Tool - Model Scenarios, 7/29/2011.